



Title: I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 07–28, West Virginia State Income Tax Withholding

Date: September 17, 2007

To: Holders of TAXES (State of West Virginia only)
Personnel User Groups
T&A Contact Points in West Virginia

Beginning with wages paid for Pay Period 20, the state of West Virginia will make the following revisions to the tax tables:

- The previous filing status for the lower Standard Tax Table (0) will change to Optional One Earner/One Job Table (N).
- The previous filing status for the Optional Two Earner Table (N) will change to Two Earners/Two or More Jobs Table (0).
- If a Form WV/IT–104, West Virginia Employees Withholding Exemption Certificate is on file electing to have taxes withheld at a lower rate, taxes will be withheld based on the lower Optional One Earner/One Job Table (N).
- If no Form WV/IT–104 has been processed, taxes will be withheld based on the higher Two Earners/Two or More Jobs Table (0).
- The National Finance Center (NFC) will add the dental and vision insurance program to the nontaxable biweekly Federal Employees Health Benefits Plan payment section.


Since the change to the higher Two Earners/Two or More Job withholding table will have a significant impact on tax withholdings, the NFC will retain the employee's current designation on the Payroll/Personnel System database. However, employees who are added to the Payroll/Personnel System database beginning in Pay Period 20, will have taxes withheld at the new higher rate, unless a Form WV/IT–104 has been processed. Additionally, it is important that personnel offices advise **all** employees to review their current tax liability and submit a new Form WV/IT–104, if necessary.

Effective for the processing of Pay Period 19, Forms WV/IT–104 can be processed through an NFC entry system, agency Front–End System Interface (FESI), Entry, Processing, Inquiry, and Correction System (EPIC), and through the Self–Service option of the Employee Personal Page (EPP).

NFC BULLETIN

To view the updated tax formula, go to NFC's Home Page (www.nfc.usda.gov) and click **Pubs & Forms**. Then at the Pubs & Forms page left-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes on the tax formula are identified by "►◄".

For questions about NFC processing, contact the Payroll/Personnel Call Center at **504-255-4630**.



for

MARK J. HAZUDA, Director
Government Employees Services Division

Form WV/IT-104, West Virginia Employee's Withholding Exemption Certificate

WV/IT-104 Rev. 1/07		WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE	
Print or Type Full Name _____		Social Security Number _____	
Home Address _____	City or Town _____	State _____	Zip Code _____
<p>1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0" _____</p> <p>2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.</p> <p style="margin-left: 40px;">(a) If you claim both of these exemptions, enter "2" _____</p> <p style="margin-left: 40px;">(b) If you claim one of these exemptions, enter "1" _____</p> <p style="margin-left: 40px;">(c) If you claim neither of these exemptions, enter "0" _____</p> <p>3. If you claim exemptions for one or more dependents, enter the number of such exemptions _____ </p> <p>4. Add the number of exemptions which you have claimed above and enter the total. _____ </p> <p>5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here. _____ </p> <p>6. Additional withholding per pay period under agreement with employer, enter amount here. _____ \$ _____</p> <p style="font-size: small; margin-top: 5px;">Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104</p> <p style="font-size: small;">I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;">Date _____Signature _____</div> <p style="text-align: center; font-size: small; margin-top: 5px;">NONRESIDENTS - SEE REVERSE SIDE</p>			

WV/IT-104 Rev. 1/07		WEST VIRGINIA CERTIFICATE OF NONRESIDENCE	
To be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania or Virginia.			
If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.			
Name _____		Social Security Number _____	
Address _____			
City _____	State _____	Zip Code _____	
<p>I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of _____ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.</p> <p>I certify that the above statements are true, correct, and complete.</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;">Date _____Signature _____</div>			

West Virginia State Income Tax Information

State Abbreviation: WV
State Tax Withholding State Code: 54
Acceptable Exemption Form: WV/IT-104
Basis For Withholding: State Exemptions
Acceptable Exemption Data: 0 (zero), N/ Number of Exemptions
TSP Deferred: Yes
Special Coding: Determine the Total Number Of Allowances Claimed field as follows:
First Position –►N = One Earner/One Job; 0 = Two Earners/Two or More Jobs◄
Second and Third Positions – Enter the number of exemptions claimed. If less than 10, precede with a 0 (zero).
Additional Information None

Withholding Formula ►(Effective Pay Period 20, 2007)◄

1. Subtract the biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) ►(includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions)◄ from the adjusted gross biweekly wages.
3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 27 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4 to compute the taxable income.
 Exemption Allowance = \$2,000 x Number of Exemptions
6. Apply the taxable income computed in step 5 to the following table to determine the West Virginia annual tax withholding.

Tax Withholding Table ►Optional One Earner/One Job Table (Filing Status N◄)

If the Amount of Taxable Income Is:		The Amount of West Virginia Tax Withholding Should Be:			
Over:	But Not Over:				Of Excess Over:
\$ 0	\$ 10,000	\$ 0	plus	3.0%	\$ 0
10,000	25,000	300	plus	4.0%	10,000
25,000	40,000	900	plus	4.5%	25,000
40,000	60,000	1,575	plus	6.0%	40,000
60,000	and over	2,775	plus	6.5%	60,000

**Two Earner/►Two or More Jobs◄ Table
(Filing Status ►0◄)**

If the Amount of Taxable Income Is:		The Amount of West Virginia Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ 6,000	\$ 0	plus 3.0%	\$ 0
6,000	15,000	180	plus 4.0%	6,000
15,000	24,000	540	plus 4.5%	15,000
24,000	36,000	945	plus 6.0%	24,000
36,000	and over	1,665	plus 6.5%	36,000

7. Divide the annual West Virginia tax withholding by 27 and round to the nearest dollar to obtain the biweekly West Virginia tax withholding.